

# Chapter 11

## **Department of Local Government and Finance (DLGF) and the Budgeting Process**

### **Department of Local Government Finance**

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### **The Role of the Department of Local Government Finance**

- Certifies budgets, tax rates and levies;
- Administers property tax laws; and
- Ensures property assessments are made in a manner provided by law

### **Budgeting Process**

- Who is in charge of the establishing the budget?
  - Your library board is legally responsible for establishing the library's budget and for practicing good fiscal management. Often, however, much of this responsibility is delegated to the library director. As a new library director, one of your first jobs should be to find out how much you will be involved with the fiscal management of the library. Here are some questions that you should ask your library board:
- What is the library's budget for this year? Get a copy!
- Who receives the bills and verifies that the goods or services charged for have been received?
- Who assigns the bills to budget categories?
- Who prepares the monthly financial statement? If you are responsible for preparing the financial statement, what format should you use?
  - Are there computer programs/forms that are set up for this purpose?
- Who prepares and signs the check?
  - In Indiana the library director is not allowed to sign library checks
- If the fiscal management is handled by someone other than the staff, how is the staff kept informed of the library's financial status?
- Is there a limit set on the size of expenditures that can be made by the staff without board pre-approval?
  - This should be part of the public purchasing policy

You need to find out how the library board does its budget. Does the board ask you to present a draft budget, or does it have a budget committee of its own members? It is

vitally important that you as the library director have input into the budget, as you know the day-to-day operation of the library better than any other person.

Once you know what the library board wants to do in the next year, you can begin to develop cost figures. You need to gather cost information from a variety of sources, such as the present year's expenditures, catalogs, information on utility rates and the cost of living rate that appears in newspapers and other sources, and information you gather from service vendors.

Remember that in budgeting you are making a series of educated guesses. The more information you have, the better your guesses are.

### **Budget Process**

The Indiana State Library, Department of Local Government Finance, and State Board of Accounts offer a couple of workshops every year. The Budget 100, offered in May, is an introduction to the process that includes completion of the DLGF forms. Particular attention is given to computing the tax rate on Form 4B. The "Budget Workshop" offered in June updates libraries on any changes in budget calendar and current legislation that impacts the budget. There is a review of form 4B.

The budget process involves following a set timetable required by law. In recent years the calendar has been fluid due to reassessment of property taxes. The result is a shift to later in the year. In the past two years, 2009 and 2010, the deadline to submit approved budget has been November 1.

See **INDIANA STATE LIBRARY - LIBRARY DEVELOPMENT OFFICE BUDGET CALENDAR 2009, (for 2010 Budget)** on next page

**INDIANA STATE LIBRARY - LIBRARY DEVELOPMENT OFFICE  
BUDGET CALENDAR 2009, (for 2010 Budget)**

1. All Public Library Boards:

The Library Board shall submit the library's proposed operating budget to the fiscal review body (IC 6-1.1-17-20), if the percentage increase exceeds the assessed growth quotient value by .038 (IC 6-1.1-18.5-2) for the ensuing calendar year. This shall be done at least 15 days prior to the fiscal body's set time for the fiscal body to hold budget approval hearings (MUST check with your fiscal body to get their date to hear proposed budgets, so as to determine exact date for submitting the library's proposed budget for review.)

Sept. 2, 2009	<b>LAST DATE</b> for first publication of budget and tax levy for the first time (10 days prior to the Public Hearing Date) (I.C. 36-12-3-12(b)(1))
Sept. 9, 2009	<b>LAST DATE</b> for second publication of budget and tax levy for the second time (at least 3 days prior to public hearing and at least one week after the first publication) (I.C. 36-12-3-12)
Sept. 17, 2009	<b>LAST DATE</b> to submit budget to fiscal body (45 days before taxing unit adopts budget on November 1, 2009) for libraries with budgets below the 3.8% budget increases
Oct. 2, 2009	<b>LAST DATE</b> for units with appointed boards with budget increases over the AVGQ to submit proposed budget, rates, and levies to appropriate fiscal body. This submittal is for having the budgets adopted and not the non-binding recommendation. This is 30 days before the fiscal body approves the budget.
Oct. 17, 2009	<b>LAST DATE</b> for a county fiscal body to complete the review and issue the non-binding recommendation, which is 15 days before the last day for a civil taxing unit adopts its budget, rate and levy.
Oct. 19, 2009	<b>LAST DATE</b> for taxing units to file excessive levy appeals for annexation/consolidation/extension of services (IC 6-1.1-18.5-13(1)), 3 year growth factor (IC 6-1.1-18.5-13(3)), emergency levy appeal (IC 6-1.1-18.5-13(13)), and correction of error with DLGF (IC 6-1.1-18.5-14).. IC 6-1.1-18.5-12
Oct. 22, 2009	<b>LAST DATE</b> for public hearing held by the library board (at least 10 days prior to adoption date of the budget) except in Marion County and second class cities (I.C. 6.1.1-17-5(a))
Oct. 29, 2009	<b>LAST DATE</b> for ten or more taxpayers to file an objection petition with the public library board. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object. (not more than seven (7) days after the hearing, IC 6-1.1-17-5(b))
Nov. 1, 2009	<b>LAST DATE</b> for meeting of the Library Board to adopt budgets and tax levy (by law, not later than November 1 as specified in HB 1001 (special session). IC 6-1.1-17-5(a))
<b>In Marion County and in a second class city, public hearing may be held anytime after introduction of budget. IC 6-1.1-17-5(a)</b>	

If taxpayers objecting to the budget file a petition, the library board shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. These findings must also be included with all the budget forms submitted to the county auditor.

2. Tax Adjustment Board and Publication of the T.A.B. Chart:

After September 20, 2009, the County Board of Tax Adjustment begins its review of budgets and tax rates and must complete its duties by October 1. (IC 6-1.1-17-9)

The county auditor then posts notice and publishes the T.A.B. (Tax Adjustment Board) chart that shows the proposed tax rates for the ensuing year. (IC 6-1.1-17-12)

**IC 6-1.1-17-15**

**Appeal by political subdivisions to raise tax rate or tax levy**

To initiate the appeal, the political subdivision must file a statement with the department of local government finance not later than ten (10) days after publication of the notice required by section 12 of this chapter. The legislative body of the political subdivision must authorize the filing of the statement by adopting a resolution. The resolution must be attached to the statement of objections, and the statement must be signed by the following officers:

- (1) In the case of counties, by the board of county commissioners and by the president of the county council.
- (2) In the case of all other political subdivisions, by the highest executive officer and by the presiding officer of the legislative body.

**IC 6-1.1-17-13b**

**Appeal by taxpayers**

- (a) Except as provided in subsection (b) below, ten (10) or more taxpayers may initiate an appeal from the county board of tax adjustment's action on a political subdivision's budget by filing a statement of their objections with the county auditor. The statement must be filed within ten (10) days after the publication of the TAB notice. The statement shall specifically identify the provisions of the budget and tax levy to which the taxpayers object. The county auditor shall forward the statement, with the budget, to the department of local government finance.
- (b) This subsection applies to provisions of the budget and tax levy of a political subdivision:
  - (1) against which an objection petition was filed within 7 days after the taxing unit's public hearing on the budget; and
  - (2) that were not charged by the fiscal body of the political subdivision after hearing the objections.

A group of ten (10) or more taxpayers may not initiate an appeal under subsection (a) above against provisions of the budget and tax levy if less than seventy-five percent (75%) of the taxpayers filing the appeal objected to the budget within 7 days of the taxing unit's public hearing.

3. Department of Local Government Finance Field Hearings

Start in middle of October to mid November of 2009.

The Department of Local Government Finance will notify the county auditor when the hearings will be conducted and the county auditor will publish the notice of the hearings. The information may also be secured directly from the county auditor late in September.

It is important that the librarian and one or more members of the library board BE PRESENT at the hearings of the Department of Local Government Finance in order to answer questions which may be asked about the budget.

4. Department of Local Government Finance Certification – On or before February 15, 2010.

This calendar has been verified and approved by the Department of Local Government Finance. All dates listed are the last possible date to do each step.

\*For further information consult the current edition of the Library Budget Manual from the Department of Local Government Finance website at <http://www.in.gov/dlgf/4843.htm>.

\* Also consult: Manual of Library Financial Accounting and Budgetary Procedures, which has been sent to all public libraries by the Library Development Office. You may also download a copy from the State Board of Accounts website at <http://www.in.gov/sboa/2404.htm>

\*\* If no resolution is adopted, the provisions of I.C. 36-12-3-10(b) take effect, and the previous year's budget is renewed.

All libraries are encouraged to attend the budget workshop, usually held in June. In past years the budget calendar followed the general timeframe here:

<b>May</b>	Budget 100 Workshop Introduction to budget process and line by line overview to complete DLGF forms 1, 2, 3, 4, 4b and 5. Presented by Indiana State Library and Department of Local Government and Finance. Presentations posted to LDO workshop website <a href="http://www.in.gov/library/ldoworkshops.htm">http://www.in.gov/library/ldoworkshops.htm</a>
<b>June</b>	Budget Workshops, usually held 2 times and broadcast to the video sites in Indiana. These workshops are presented by the State Board of Accounts, the Department of Local Government Finance, and the Indiana State Library. View the presentation on LDO workshop website: <a href="http://www.in.gov/library/ldoworkshops.htm">http://www.in.gov/library/ldoworkshops.htm</a> . The Department of Local Government Finance offers a special workshop in each county for libraries. If a library is unable to attend the assigned workshop, a workshop in another county can be attended.
<b>June - July</b>	Preliminary work on the budget by board and librarian. Library is notified by the Department of Local Government Finance through the County Auditor of its maximum permissible levy. Often you do not have this information available and must estimate using previous year maximum permissible levy listed on the 1782 notice. Department of Local Government Finance Field Representative sets up an appointment to meet with each taxing unit in the county.
<b>August</b>	There is a special calendar for 2010 budget where ads happen in September. Due to HB 1001(ss) in 2011 budget

	advertisement begins in August 2010. Last date for first publication of budget and tax rate (at least 10 days prior to the Public Hearing date) (I.C. 36-12-3-12(b)(1))
<b>September 15</b>	Last date to submit budget to fiscal body (14 days before adoption hearing) (IC 6-1.1-17-20)
<b>September 17</b>	Last date for second publication of budget and tax rate (at least 3 days prior to public hearing and at least one week after the first publication) (I.C. 5-3-1-2)
<b>September 19</b>	Last date to file an excessive levy appeal with the Department of Local Government Finance.
<b>September 20</b>	Last date for public hearing held by the library board (at least 10 days prior to adoption of the budget) (I.C. 6.1.1-17-5(a)) Sometimes library board members think they do not need to attend this hearing. This hearing <b><u>IS</u></b> their responsibility. The entire board should be present, if at all possible. A quorum <b><u>MUST</u></b> be present!
<b>September 30</b>	Last date to adopt budgets and tax rates (by law, not later than September 30 of any year, (IC 36-12-3-12(b)(2)).
<b>October 2</b>	Last date to file all budget forms with county auditor. You need to get your budget forms to the county auditor 2 days after they are adopted, if you go with an earlier timetable. If taxpayers objecting to the budget file a petition, the library board shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. These findings must also be included with all the forms submitted to the county auditor.
<b>October 10</b>	Last date for ten or more taxpayers to file an objection petition with the public library board. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object. (The petition must be filed not more than seven (7) days after the hearing, (IC 6-1.1-17-5(b))
<b>After October 1</b>	The county auditor posts notice and publishes rates immediately. Within 10 days after the county auditor publishes the rates, the library board must file an appeal petition with the county auditor if it wishes to appeal the action of the board of tax adjustment. (10 or more taxpayers may also file an appeal with auditor within 10 days following the publication of the rates.)

From **September 29 through October 17**

The Department of Local Government Finance (DLGF) will hold public hearings. The DLGF will notify the county auditor when the hearings will be conducted and the county auditor will publish the notice of the hearings. The information may also be secured directly from the county auditor late in September. It is important that the librarian and one or more members of the library board be present at the hearings of the DLGF in order to answer questions that may be asked about the budget.

**February 15**

The Department of Local Government Finance has until this date each year to certify the library's final appropriations (budget), tax rates and levies.

### **Fiscal Review Above Average Growth Quotient**

If the budget increase is higher than the average growth quotient then library shall submit proposed budget to appropriate fiscal body at least 14 days before the appropriate fiscal body is required to hold budget approval hearings, approximately September 16, 2008. (I.C. 6-1.1-17-20, as amended by P.L. HEA 1001-2008 Section 163).

### **Things to Remember**

- Make sure that all forms needing signatures have been signed at the appropriate time.
- Make sure that you follow the proper number of days between each step.
- If a petition is filed by taxpayers objecting to the budget, the library board **shall** adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. All of this must be in writing.
- When the county auditor publishes the rates, you should compare the published rates with the amount you turned in to the auditor. If there is an error or if the County Board of Tax Adjustment has changed your rate, you only have 10 days to appeal. The library board must file the appeal petition with the Department of Local Government Finance, Indiana Government Center North, Rm. N1058, 100 North Senate Avenue, Indianapolis, IN 46204.



**Handouts in this chapter that can be found on a website:**

Definitions of Budget Classifications

<http://www.in.gov/library/files/workshopdef.pdf>

Budget Calendar

[http://www.in.gov/library/files/2009\\_budget\\_calendar\\_State\\_Library.pdf](http://www.in.gov/library/files/2009_budget_calendar_State_Library.pdf)

Budget Preparation

[http://www.in.gov/library/files/BUDGET\\_PREPARATION.pdf](http://www.in.gov/library/files/BUDGET_PREPARATION.pdf)

Publication of Budget Notice to Taxpayers and Public Notice Errors

(on last page) [http://www.in.gov/library/files/workshoppub\\_not.pdf](http://www.in.gov/library/files/workshoppub_not.pdf) and

<http://www.in.gov/library/files/workshopErrors.pdf>

Operating Balance <http://www.in.gov/library/files/workshopopbal.pdf>

Excessive Levy Appeals for Libraries

[http://www.in.gov/dlgf/files/2010\\_Appeal\\_Worksheets\\_\(Report\\_of\\_Appealing\\_Taxing\\_Unit\).doc](http://www.in.gov/dlgf/files/2010_Appeal_Worksheets_(Report_of_Appealing_Taxing_Unit).doc)

Financial Glossary of Terms to Know

[http://www.in.gov/library/files/Financial\\_glossary\\_of\\_terms\\_to\\_know.pdf](http://www.in.gov/library/files/Financial_glossary_of_terms_to_know.pdf)

Library Budget Approval Flow Chart

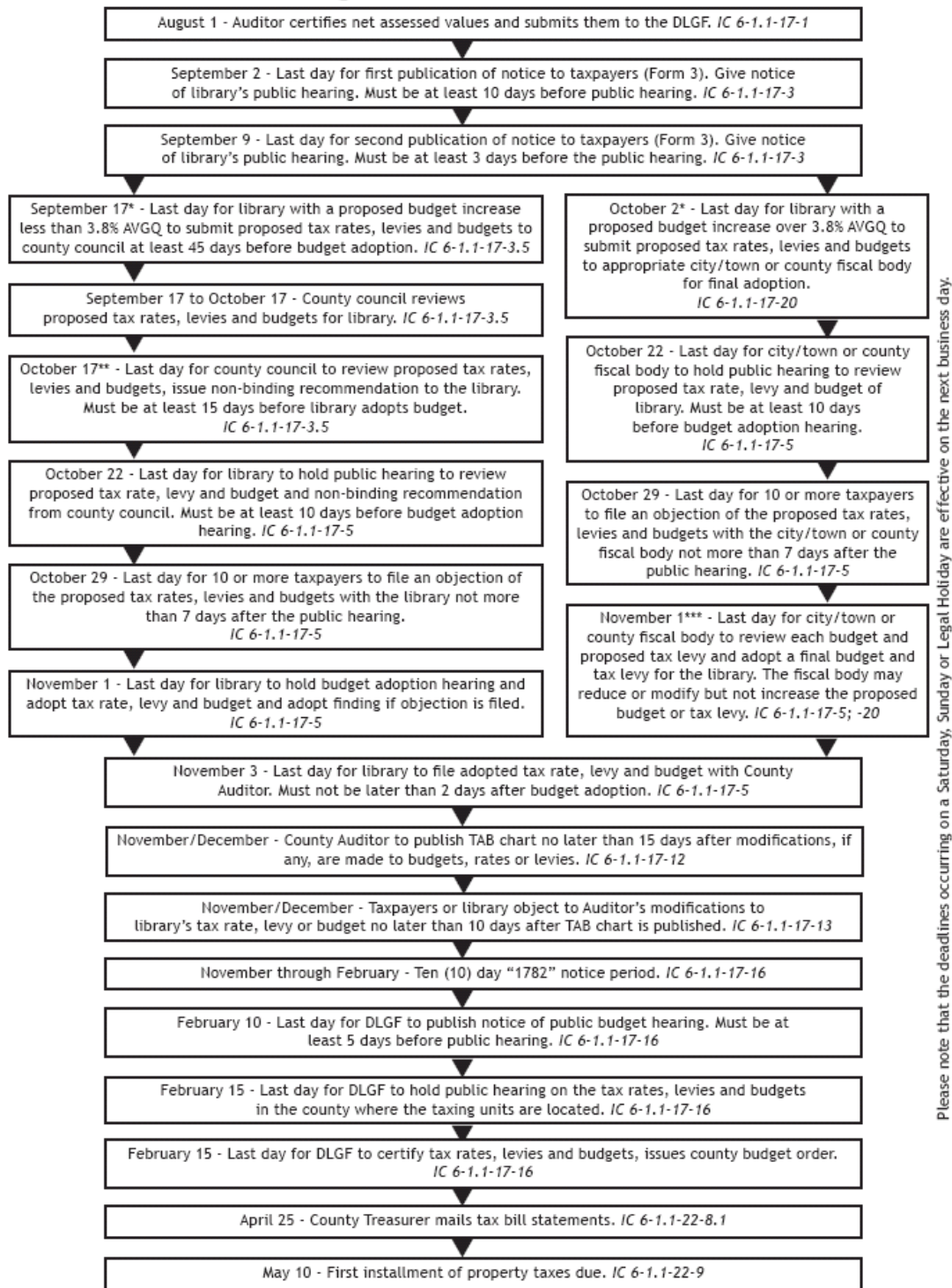
<http://www.in.gov/dlgf/files/090702-Flowchart-Budget-Timeline-Libraries.pdf>

Library Debt for Capital Projects Flow Chart

<http://www.in.gov/dlgf/files/LibraryDebt-for-CapitalProjectsFlowChart.pdf>

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## Budget Timeline for Libraries

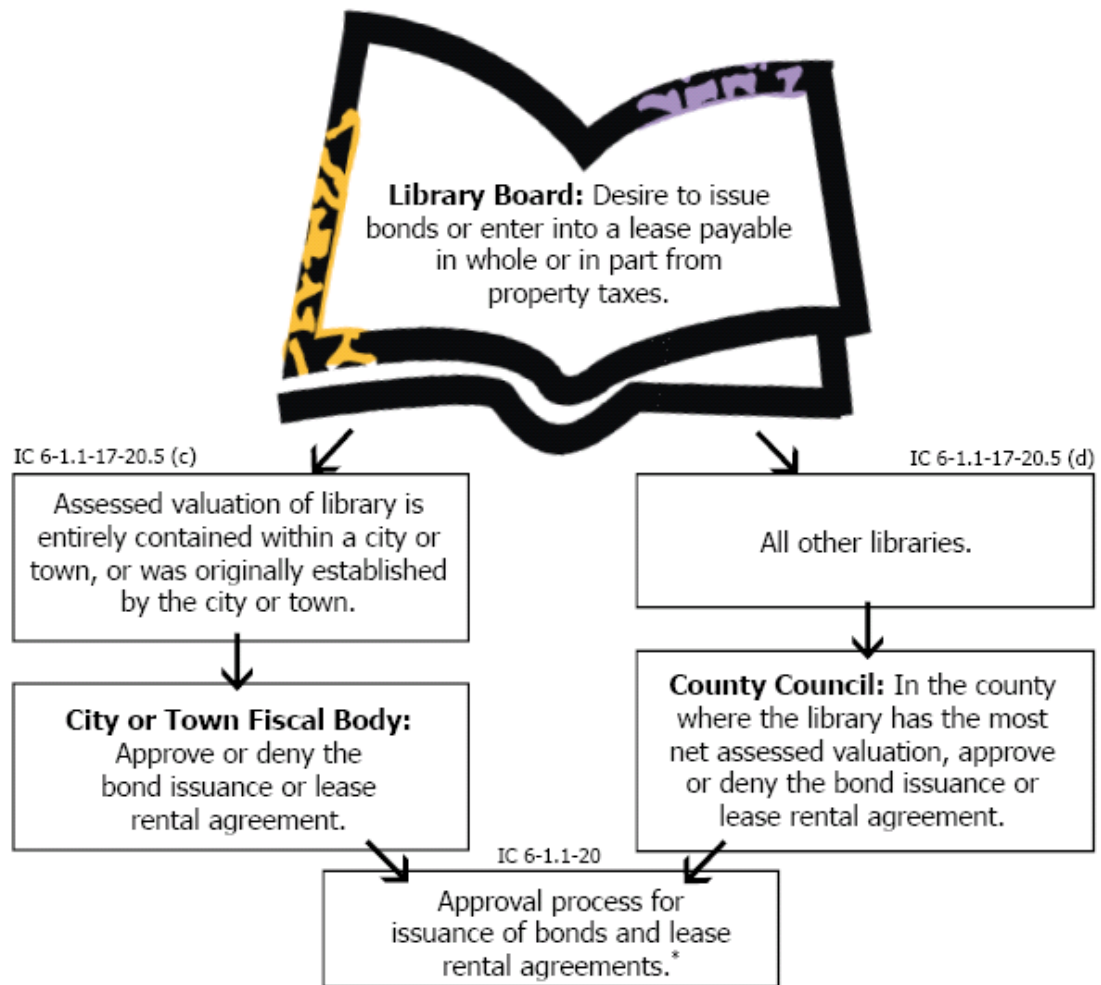


\*If a library fails to file the required information with the appropriate fiscal body by September 17 or October 2 (if proposed budget over 3.8% AVGQ), the most recent annual appropriations and levy of that library are continued for the following budget year.

\*\* If a county council fails to complete the review of the library's proposed budget, rate and levy and issue a non-binding recommendation to the library by October 17, the most recent annual appropriations and levy of the county are continued for the following budget year.

\*\*\* If the appropriate fiscal body fails to adopt the library's proposed tax rate, levy and budget by November 1, the most recent annual appropriations and levy of the city, town or county, whichever applies, are continued for the ensuing budget year.

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\*In accordance with IC 6-1.1-20-3.1, -3.2, the petition and remonstrance process applies to certain "controlled projects" below specific thresholds. In accordance with IC 6-1.1-20-3.5, -3.6, referendum procedures apply to certain "controlled projects" above specific thresholds. Under IC 6-1.1-20-7.5, notwithstanding any other provision, review by the Department of Local Government Finance (DLGF) and approval by the DLGF are not required before a political subdivision may issue or enter into bonds, a lease or any other obligations from ad valorem property taxes.

### **Disclosure of Contractual Obligations and Debt Service Form**

- Form is a declaration of surplus revenues to TIF
- Due to the County Auditor by July 15
- Form is used to surplus TIF value to the base
- Declaration has potential to reduce TIF revenue and increase tax distribution

See **DLGF Civil Debt Worksheet** on next page







**Line  
11**

For lease payments listed above, do the holding corporations have sufficient balances to retire the debt?  
Y/N

(Title)

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## **PUBLICATION OF BUDGET NOTICE TO TAXPAYERS**

The library board is required by law pursuant to IC 6-1.1-17-3 to formulate the estimated budget and proposed tax rate using forms prescribed by the Department of Local Government Finance and approved by the State Board of Accounts. The library must give notice to taxpayers of the estimated budget, the estimated maximum permissible levy, the current and proposed tax levies of each fund; and the amounts of excess levy appeals to be requested. In the notice, the library board must state the time and place at which a public hearing will be held on these items. The notice must be published twice, according to the provisions given below, with the first publication to be made at least ten (10) days before the date fixed for the public hearing (IC 20-14-3-10 and IC 6-1.1-17-3).

### **Publication Requirements**

Public notice of the estimated budget, rate and levy must be given as follows (IC 5-3-1-4),

1. By publication in two newspapers which are published in the library district; or
2. If there is only one newspaper published in the library district, then the notice shall be published in that newspaper and if another newspaper is published in the county and circulates within the library district in the other newspaper.
3. If no newspaper is published in the library district, then publication shall be made in a newspaper or newspapers published in the county and that circulate within the library district.
4. Notwithstanding any other law, if a library district has territory in more than one county, public notices that are required by law or ordered to be published must be given as follows:
  - a. By publication in two newspapers published within the boundaries of the library district.
  - b. If only one newspaper is published within the boundaries of the library district, by publication in that newspaper and in some other newspaper:
    - (1) Published in any county in which the library district extends; and
    - (2) That has a general circulation in the library district.

- c. If a newspaper is not published within the boundaries of the library district, by publication in two newspapers that:
  - (1) Are published in any counties into which the library district extends; and
  - (2) Have a general circulation in the library district.
- d. If only one newspaper is published in any of the counties into which the library district extends, by publication in that newspaper if it circulates within the library district.

### **Definition of Newspaper**

A newspaper is defined as follows:

- 1. Is a daily, weekly, semiweekly, or tri-weekly newspaper of general circulation;
- 2. Has been published for at least three (3) consecutive years in the same city or town;
- 3. Has been entered, authorized and accepted by the United States Postal Service for at least three (3) consecutive years as mail able matter of the periodicals class; and
- 4. Has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal. (IC 5-3-1-0.4)

### **Qualified Publications**

A library district may in its discretion, publish public notices in a qualified publication to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the library (IC 5-3-1-4). Qualified publications are specifically defined in IC 5-2-1-07.

### **New in 2009**

#### **H.B. 1230 or IC 5-3-1-1.5**

#### **Posting notice on newspaper web site**

Requires a notice published in a newspaper to also be posted on the newspaper's Internet web site, if the newspaper maintains an Internet web site. Prohibits a newspaper from charging a fee for posting of the Internet notice.

## **PUBLIC NOTICE ERRORS**

### **Error of Newspaper**

If a notice of budget estimates for a library is published as required in IC 6-1.1-7-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication shall be considered valid. If the budget notice is not published for the first time at least ten days before the date fixed for the public hearing due to the fault of a newspaper, the notice shall be considered valid if it is published one time at least three days before the hearing. (IC 5-3-1-2)

### **Other Errors and Omissions**

IC 5-3-1-2.3 provides that a notice required to be published by law is valid even though it contains error or omissions, as long as:

1. A reasonable person would not be misled by the error or omissions;  
and
2. The notice is in substantial compliance with the time and publication requirements applicable under this chapter or and other Indiana statutes under which the notice is published

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# DEPARTMENT OF LOCAL GOVERNMENT FINANCE

## REPORT OF APPEALING TAXING UNIT

The information requested must be completed in total for each appeal to be considered. The required information must be filed with the Department of Local Government Finance ("Department") on or before **OCTOBER 19, 2009**, or on or before **DECEMBER 30, 2009** for a property tax shortfall appeal pertaining to IC 6-1.1-18.5-16.

Forward to the Department this page, pages applicable to the appeal(s) to be considered, the certification page, and any supporting documentation only. Check all appeals for which you are applying on this page and submit the appropriate worksheets. (Do not forward unused pages and do not submit more than one application.)

**This appeal must be submitted to the Department directly.** Do not submit with budget paperwork sent to the County Auditor.

TAXING UNIT: \_\_\_\_\_ COUNTY \_\_\_\_\_  
\_\_\_\_\_

FISCAL OFFICER:

\_\_\_\_\_

ADDRESS:

\_\_\_\_\_

CITY/STATE/ZIP:

\_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

\_\_\_\_\_

E-MAIL ADDRESS:

\_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

\$ \_\_\_\_\_ Annexation, Consolidation or Extension of Services

\$ \_\_\_\_\_ Three Year Growth Factor Exceeding 1.02% of Statewide Growth  
Factor

\$ \_\_\_\_\_ Emergency Levy Appeal (natural disaster, an accident, or another  
unanticipated emergency)

\$ \_\_\_\_\_ Correction of Advertising, Mathematical or Data Error

\$ \_\_\_\_\_ Property Tax Shortfall Due to Erroneous Assessed Value

For consideration, all submissions must include, in addition to the information required for the type of appeal under consideration, the following: (Please indicate by a [✓], or explanation of exclusion, attach indicated items.)

- [ ] Copy of Appeal Worksheet and Signed Certification.  
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [ ] Copy of Ensuing (following) Year Maximum Levy Sheet
- [ ] Copy of Ensuing (following) Year Budget Proof of Publication
- [ ] Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- [ ] Copy of "16-Line" Financial Statement (Budget Form 4B) for Funds Under Appeal
- [ ] Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- [ ] Two (2) copies of all the above including the appeal worksheet and the information required for the type of appeal under consideration.
- [ ] All documentation required for specific appeals per list on specific appeal worksheet(s).



## **NOTICE**

This form and supporting documentation as requested must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19** of the calendar year immediately preceding the ensuing budget year, or one or before **DECEMBER 30** for shortfall appeals.

Submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (if applicable) or before will be honored. In addition, the provisions of IC 6-1.1-17-3(A)(4) requires that any requests for excessive levy appeals be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(A)(4) may be cause for denial. All requests for consideration for an appeal must be specific.

Appeals must be filed with the Department’s central office in Indianapolis to be considered.

## **FINANCIAL INFORMATION**

Please complete the following for funds within the maximum levy, rounded to the nearest dollar (do not include debt or cumulative funds):

<b>Operating BUDGET (line 1 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

<b>Jan. 1<sup>st</sup> Cash Balance</b>	2007	2008	2009	2010 (estimated)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

<b>Unit’s Total Rate (line 17 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
General				
Total				

<b>Revenue History</b>	2007	2008	2009	2010 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

<b>Total District Rate (found on our web site)</b>	2006	2007	2008	2009

Tax Rate Impact:

- A. 2009 Net assessed value \$ \_\_\_\_\_
- B. Total amount of appeal(s) \$ \_\_\_\_\_
- C. Unit's Rate Impact of appeal(s) =  $[B / (A/100)]$  \$ \_\_\_\_\_ (to four decimal places)
- D. District Rate Impact =  $C / 2009 \text{ Total District Rate}$  \$ \_\_\_\_\_ (to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)? \_\_\_\_ Yes \_\_\_\_ No Vote \_\_\_\_\_

(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal? \_\_\_\_ Yes \_\_\_\_ No  
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?  
\_\_\_\_ Yes \_\_\_\_ No (Please attach copy of ensuing year's budget proof of publication).

**ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13 (1))**

1. State the time frame of annexations to be considered.

As of March 1: Year \_\_\_\_\_ Year \_\_\_\_\_ Year \_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for *each year* of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

<b>Annexation</b>	Year _____	Year _____	Year _____	<b>Total</b>
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

**5.**

**APPEAL AMOUNT**

- (a) Total Amount of Appeal \$ \_\_\_\_\_  
(must be supported by question 4 above)
- (b) Total amounts from question 2 above \$ \_\_\_\_\_
- (c) Line (a) – (b) \$ \_\_\_\_\_
- (d) Number of years attributable to line (a) above \_\_\_\_\_
- (e) Divide line (c) by line (d) \$ \_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation). \_\_\_\_\_ Yes \_\_\_\_\_ No

If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)  
( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

### **THREE YEAR GROWTH FACTOR** **(IC 6-1.1-18.5-13(3))**

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ (the statewide AVGQ for 2010 is 3.8%) by at least 2%. The following information is for illustration purposes only and does not reflect the AVGQ. Since 2006 pay 2007 was an annual adjustment year, do not use 2007 assessed values to compute the three-year growth factor.

Example:

Step 1: Determine your certified assessed values for the last five years.

2009 AV = \$2,120,814,072  
2008 AV = \$2,036,244,300  
2007 AV = \$1,815,322,707  
2006 AV = \$1,572,155,628  
2005 AV = \$1,368,661,455

Step 2: Calculate your assessed value growth for each of the last three years.

2009 AV divided by 2008 AV	$2,120,814,072 / 2,036,244,300 = 1.0415$
2008 AV divided by 2007 AV	$2,036,244,300 / 1,815,322,707 = 1.2952$
2006 AV divided by 2005 AV	$1,572,155,628 / 1,368,661,455 = 1.1487$

Step 3: Calculate the average assessed value growth quotient by taking the sum of the results of Step 2 and dividing by three (3).

$1.0415 + 1.2952 + 1.1487 = 3.4854$   
 $3.4854 / 3 =$   
Average AVGQ = 1.1618

Note: Your AVGQ (Step 3) must be equal to or greater than 1.02 to qualify for this appeal.

**Answer the following questions:**

1. Determine your average AVGQ by using the example above:

**Step 1:** 2008p2009 AV = \_\_\_\_\_  
2007p2008 AV = \_\_\_\_\_  
2006p2007 AV = \_\_\_\_\_  
2005p2006 AV = \_\_\_\_\_  
2004p2005 AV = \_\_\_\_\_

**Step 2:** 2008p2009 AV \_\_\_\_\_ divided by 2007p2008 AV \_\_\_\_\_ = \_\_\_\_\_  
2007p2008 AV \_\_\_\_\_ divided by 2006p2007 AV \_\_\_\_\_ = \_\_\_\_\_  
2005p2006 AV \_\_\_\_\_ divided by 2004p2005 AV \_\_\_\_\_ = \_\_\_\_\_

**Step 3:** Add the results of Step 2 and divide by three (3) = \_\_\_\_\_ (Average AVGQ)

2. Requested amount of increase to the maximum levy = \_\_\_\_\_  
(Result of **Step 3** multiplied by the “**2010 Adjusted Limit**” from maximum levy worksheet minus “**2010 Unit Maximum Levy**” from maximum levy worksheet)

3. Is the result of Step 3 above (your average AVGQ) at least 1.02? Yes \_\_\_\_\_ No \_\_\_\_\_
4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.
6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? ( ) Yes  
( ) No  
If yes, indicate the anticipated amount \$ \_\_\_\_\_
7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)  
( ) Yes ( ) No  
If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

1. A levy increase may be granted if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. Describe the event that caused these circumstances.
2. Total amount of the appeal \$\_\_\_\_\_
3. Attach a Declaration of the Unit Executive that the unit cannot carry out its governmental functions for the ensuing year and an Ordinance approving the appeal by the Fiscal Body.

**CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

1. An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the determination of the limitations established by IC 6-1.1-18.5-3 or the tax rate or levy of a civil taxing unit. Describe this error. (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date which error was found to exist. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
\_\_\_\_\_

3. State the ensuing year levy impact of the error.  
\$ \_\_\_\_\_

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund



from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)

☐ Yes    ☐ No

If Yes:    Fund \_\_\_\_\_ Amount  
\$ \_\_\_\_\_

If No:    \_\_\_\_\_ Yes    \_\_\_\_\_ No

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# **PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**

**(IC 6-1.1-18.5-16)**

**(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)**

State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay\_\_\_\_\_ \$\_\_\_\_\_ Pay\_\_\_\_\_ \$\_\_\_\_\_

1. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

2. Complete the following calculation:

- (a) Unit's District Number(s) per Auditor's Reports: \_\_\_\_\_
- (b) Total District Net Certificates of Error (per 127CER report) \$ \_\_\_\_\_
- (c) Total District Net Tax Refund Claims (per 17TC report) \$ \_\_\_\_\_
- (d) Total District Net Errors and Refunds Issued (b+c) \$ \_\_\_\_\_

Please highlight on Auditor's reports the pertinent information used in this calculation.

Note: Please use the "Net" column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B–C–D)
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

5. In the past three (3) years, has the unit experienced a Levy Excess? [ ] Yes [ ] No  
(If Yes, state the taxing year and amount)

2008 \$ \_\_\_\_\_

2007 \$ \_\_\_\_\_

2006 \$ \_\_\_\_\_

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)

☐ Yes    ☐ No

If Yes:      Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No:      \_\_\_\_\_ Yes      \_\_\_\_\_ No

## CERTIFICATION

**I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.**

**Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_**

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Financial Advisor)

\_\_\_\_\_  
(Signature)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Administrative Assistant  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211

**PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY**

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- |  |          |
|--|----------|
| <input type="checkbox"/> Annexation (IC 6-1.1-18.5-13(1))          | \$ _____ |
| <input type="checkbox"/> Three Year Growth (IC 6-1.1-18.5-13(3))   | \$ _____ |
| <input type="checkbox"/> Emergency Levy Appeal (C-1.1-18.5-13(13)) | \$ _____ |
| <input type="checkbox"/> Property Tax Shortfall (IC 6-1.1-18.5-16) | \$ _____ |
| <input type="checkbox"/> Correction of Error (IC 6-1.1-18.5-14)    | \$ _____ |

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County hereby resolves to proceed

with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit's

maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

FOR

AGAINST


ATTEST: \_\_\_\_\_

# DEFINITIONS OF BUDGET CLASSIFICATIONS

## **1. Personal Services**

Personal service is the direct labor of persons in the employment of the library and all related employee benefits.

**Salary of Librarian** - Compensation of the head librarian

**Salary of Assistants** - Compensation of all assistant librarians, either part or full-time employees, including clerks and pages

**Salary of Treasurer** - Compensation of treasurer when so established by board resolution. This person can be a library board member and cannot be the library director.

**Wages of Janitors** - Compensation of regular employed janitors. If a firm is hired to do the custodian and maintenance work, the cost would come from either professional services or services, repair and maintenance.

**Employee Benefits** - Would include only the employer's or library's share of the cost of health insurance, life insurance, retirement and social security payments made to the Public Employees' Retirement Fund and other approved retirement plans. The employee's share is handled through the payroll deduction columns on the Financial and Appropriation Record and, therefore, requires no appropriation.

**Other Compensation** - Include fees paid for special counsel, legal service, surveys, expert and other services rendered of which the employment is temporary or on a part-time basis and social security, federal taxes, state taxes, and county taxes are withheld.

## **2. Supplies**

Supplies include commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after use for a short period of time.

**Office Supplies** - All articles necessary to the proper operation of an office, other than equipment. Examples of office supplies are: prescribed forms and records, letterheads, envelopes, printer cartridges, paper clips, pencils, scotch tape, stencils, calculator tape and stationery.

**Operating Supplies** - Supplies used in cleaning, fuel, oil, bottled gas, lubricants, etc.

**Repair and Maintenance Supplies** - Materials used in repairing buildings, paint, motor vehicle repair supplies, repair parts, plumbing and electrical supplies, etc.

**Other Supplies** - Children's programming craft supplies and any other type of consumable product used by the library staff in the daily operation of the library and library programs. This would now include food and other emergency supplies needed to house people at the library in case of a Code Red Homeland Security Alert.

### **3. Other Services and Charges**

This classification includes all services performed for the library, under express or implied contract, by other than employees of the library. Also included are all expenditures for insurance, premiums on official surety bonds of the designated treasurer or other employees, licenses, refunds, awards, indemnities, rents, tax assessments, dues to organizations, subscriptions to a service, and all other charges of a similar nature. (Subscriptions to magazines, newspapers, and periodicals should be charged to "Capital Outlays".)

**Professional Services** - Services provided by professionals to the library, such as architectural services, legal services, accounting services, consulting services, INSPIRE Database cost, etc.

**Communication and Transportation** - Include costs of freight and express (when such expenses cannot be charged as part of the original cost of the commodity), postage, telephone and Internet transport costs, traveling expenses, professional meetings.

**Printing and Advertising** - Charges for advertising and publication of notices in newspapers and periodicals, expenditures for photographing and blueprinting and expenditures for printing other than office supplies. Printing of stationery, forms and other office supplies is chargeable to Account No. 2, Office Supplies.

**Insurance** - Includes expenditures on all types of insurance policies purchased by the library, the purpose of which is to purchase a guarantee of indemnity for injury or loss of property. Annual premiums on official surety bonds are also charged to this account.

**Utility Services** - Includes charges for heat, light, power and water furnished by public utilities. (Also, if applicable, sewage services furnished by a public utility would be charged under this caption.) Fuel, oil, and bottled gas used for heating should be charged to Account No. 2, Operating Supplies.

**Repairs and Maintenance** - All expenditures of a contractual nature for repairs of buildings, structures and equipment, except extensive repairs which would constitute additions or betterments to properties. If repair is performed by regular employees of the library, labor should be included under Services Personal and repair parts and materials should be charged to Account No. 2, Repair and Maintenance Supplies.



**Rents** - All expenditures for the use of properties not owned by the library, such as, temporary or emergency office rooms, store rooms, post office tax, safety deposit box, rental of equipment, etc.

**Debt Service** - Expenditures for the reduction of the principal of the library's general obligation bonds and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

**Lease Rental** - Expenditures for the reduction of the principal of the bonds for the lease rental fund and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

**Other** - All expenditures for memberships (in the name of the library, not individual) in state and national associations of a civic, education, professional, or governmental nature that have as their purpose the betterment and improvement of library operations. Also, interest on temporary loans; taxes and assessments for streets, sidewalks, sewers, and similar improvements; transfer to Library Improvement Reserve Fund; and all other services not included in other classifications, such as trash collection and laundry services.

#### **4. Capital Outlays**

Capital Outlays include all outlays which result in the acquisition of or additions to fixed assets.

**Land** - All land owned by the library.

**Buildings** - All permanent buildings owned by the library.

**Improvements Other Than Buildings** - All other improvements to land owned by the library.

**Furniture and Equipment** - Consists of machinery, implements, tools, furniture, motor vehicles, computer, servers, typewriters, calculators, microfilm readers, copying machines, projectors, and other equipment that may be used repeatedly without material impairment of its physical condition and which have a calculable period of service.

**Other Capital Outlays** - This classification includes all expenditures for books, periodicals, newspapers, audiovisual materials, software, and database

subscriptions used for educational purposes and similar items or materials used as basic material furnished by a library.

Revised 3-2006

<b>SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER</b>			
IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER.			
			Reviewed 4-12-2007
		Official Records	2.11
<b>1. Personal Services</b>		Stationary & Supplies	2.12
		Other Office Supplies	2.13
Salary and Wages	1.1	Operating Supplies	2.2
Salary of Librarian	1.11	Cleaning & Sanitation Supplies	2.21
Salary of Assistants	1.12	Fuel, Oil, & Lubricants	2.22
Clerical Wages	1.13	Other Operating Supplies	2.23
Wages of Janitors	1.14	Other Repair & Maintenance Supplies	2.34
College Clerks	1.15	Other Supplies	2.4
Pages	1.16		
Employee Benefits	1.2		
Employer's Share-FICA & Medicare	1.21	<b>3. Other Services and Charges</b>	
Unemployment Compensation	1.22		
Employer's Contribution-PERF	1.23	Professional Services	3.1
Employer's Contribution-Gp. Insurance	1.24	Consulting Services	3.11
Other Personal Services	1.3	Engineering & Architectural	3.12
Substitutes	1.31	Legal Services	3.13
Other Compensation	1.32	Other Professional Services	3.14
		Communications and Transportation	3.2
		Telephone	3.21
<b>2. Supplies</b>		Postage	3.22
		Traveling Expense	3.23
Office Supplies	2.1	Professional Meetings	3.24

Freight & Express	3.25	Transfer to LIRF	3.94
Printing and Advertising	3.3	Transfer from Construction Fund	392.7
Advertising & Public Notices	3.31		
Printing, Other than Office	3.32		
Insurance	3.4	<b>4. Capital Outlays</b>	
Official Bonds	3.41		
Other Insurance	3.42	Land	4.1
Utility Services	3.5	Buildings	4.2
Gas	3.51	Improvements Other Than Buildings	4.3
Electricity	3.52	Furniture and Equipment	4.4
Water	3.53	Adult Books	4.51
Waste Disposal Services	3.54	Children's Books	4.52
Fire Protection	3.55	Young Adult Books	4.53
Repairs and Maintenance	3.6	Reference	4.54
Repair & Maintenance Bldg & Structures	3.61	Reference Reserve	4.55
Repair Equipment	3.62	Periodicals and Newspapers	4.6
Rentals	3.7	Nonprinted Materials	4.7
Rental Real Estate	3.71	Educational Video	4.71
Rental Equipment	3.72	Adult Entertainment Video	4.72
Debt Service	3.8	Children's Entertainment Video	4.73
Payment of Bonds	3.81	DVD	4.74
Interest - Bonds	3.82	Compact Discs (Audio)	4.75
Other	3.9	Talking Books	4.76
Dues and Membership	3.91	Music Cassettes-Adult	4.77
Interest on Temporary Loans	3.92	Books/Cassettes-Children	4.78
Taxes and Assessments	3.93	Nonprint Materials-Other	4.8

Microforms	4.81	<b>6. Non Budgeted Item</b>	
Art Prints and Posters	4.82		
Realia	4.83	Temporary Loans	6.1
Computer Software-Administration	4.84	Bank Loan Principal	6.11
Computer Software-Public	4.85	Temporary Loan from Operating Fund	6.12
CD Rom Computer Disc	4.86	Temporary Loan from LIRF	6.13
		Temporary Loan from Gift Fund	6.14
		Temporary Loan from Other Fund	6.15
<b>5. Other Financing Uses</b>		Purchase of Investments	6.2
Interfund Transfers	5.1	Other	6.3
Transfer to Operating Fund	5.11		
Transfer to LIRF	5.12		
Transfer to Gift Fund	5.13		
Transfer to Building Fund	5.14		
Transfer to Bond and Interest	5.16		
Transfer to Excess Levy	5.17		
The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests making sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent.			

Alphabetical list of budget items		Audiocassette Duplicator	4.4
		Audiocassette Player	4.4
		Audiovisual equipment	4.77
Acid Free boxes	2.13	Automobile lease or rental	3.72
Acid Free paper	2.13	Automobile repairs	3.62
Adapters	4.4	Automobiles	4.4
Adding machine	4.4	AV carts	4.4
Adding machine paper	2.13	Awnings	4.4
Addressing machine	4.4		
Adhesive tape	2.13	Bank deposit box rental	3.72
Advertising	3.31	Barcode labels	2.4
Air conditioner (window or central)	4.4	Barcode reader	4.4
Air conditioning from utility	3.52	Baskets (desk-metal)	2.13
Air filter	2.31	Baskets, Waste	4.4
Airborne Express Service	3.23	Batteries	2.23
Airline fares	3.23	Benches	4.4
Anti-freeze	2.22	Bills (statements)	2.12
Application cards	2.12	Binders (loose-leaf)	2.13
Art gum	2.13	Binding (Books, etc.)	2.4
Art prints	4.82	Binding (magazines & newspapers)	2.4
Art supplies	2.4	Binding supplies	2.4
Assessments	3.14	Blackboards	4.4
Association membership dues	3.91	Blades (X-Acto, knife, scalpel)	2.23
Atlas stand	4.4	Bleach	2.21
Atlases	4.54	Blinds	4.4
Attorney's fees	3.13	Blotter holders	2.13

Blotters	2.13	Bookends	4.4
Blowers, Built in	4.4	Bookmobiles	4.4
Blueprint cabinets	4.4	Bookplates	2.4
Blueprint copies	3.14	Books on tape	4.76
Boiler insurance	3.42	Books, Adult	4.51
Boilers	4.4	Books, Children's	4.52
Bolts	2.33	Books, Record	2.13
Bonds (debt payments)	3.81	Books, Reference	4.54
Book cards	2.4	Books, Reference Reserve	4.55
Book charger	4.4	Books, Registration	2.13
Book drop box	4.4	Books, Scrap	2.4
Book holders	4.4	Books, Young Adult	4.53
Book Jackets	2.4	Borrowers' cards	2.4
Book lacquer	2.4	Borrowers' registers	2.4
Book pockets	2.4	Box (rental) Post office	3.72
Book processing (commercial)	3.14	Box (safe deposit) rental, Bank	3.72
Book racks	4.4	Boxes, pamphlet	2.4
Book repair	3.14	Brass Polish	2.21
Book repair press	4.4	Brooms	2.23
Book repair tape	2.4	Brushes, Paint (maintenance)	2.32
Book rests	4.4	Brushes, Paint (programming)	2.4
Book return	4.4	Brushes, Typewriter	2.13
Book security system	4.4	Buckets	2.21
Book shellac	2.4	Budget forms	2.11
Book trucks	4.4	Building material	2.31
Bookcases	4.4	Buildings	4.2

Bulbs, electric light	2.23	Cards, Index	2.13
Bulletin board	4.4	Cards, Periodical record	2.4
Bus fares	3.23	Cards, Reserve	2.4
Button Maker	4.4	Cards, Shelflist	2.4
Button maker buttons	2.4	Carpet sweepers	4.4
		Carpets	4.4
Cabinets, Medicine	4.4	Cases, Book	4.4
Cabinets, Wall	4.4	Cases, Show	4.4
Cables, Computer	4.4	Cash boxes	4.4
Calculators	4.4	Cassette boxes	2.4
Calendars, Desk	2.13	Cassette cases	4.4
Cameras	4.4	Cassettes, Audio (blank)	2.4
Canopies	4.4	Cassettes, Audio (music, adult)	4.77
Cans, Garbage	4.4	Catalog cards (blank)	2.4
Carbon paper	2.13	Catalog cards (Commercially printed)	2.4
Card catalog cabinets	4.4	CD players	4.4
Card daters	2.4	CD ROM cases	4.4
Card sorters	2.4	CD ROM hardware	4.4
Card trays	4.4	CD ROM software	4.87
Cardboard	2.4	CD ROM tower	4.4
Cards, Application	2.4	CD's-music	4.75
Cards, Book	2.4	CD-ROM lease	3.72
Cards, Borrowers'	2.4	Cement	2.31
Cards, Date	2.4	Cement, Rubber	2.13
Cards, Guide	2.4	Certificates (summer reading)	2.4
Cards, Identification	2.4	Chair tips or glides	2.33



Chairs	4.4	Compact Disc lease	3.72
Chalk, Blackboard	2.4	Compact Disc software	4.87
Charts	2.4	Computer cables	4.4
Check blanks	2.11	Computer CPU	4.4
Cheesecloth	2.21	Computer disk cases	4.4
Chinaware	4.4	Computer disks (blank)	2.13
Chisels	2.33	Computer dust cover	2.13
Christmas decorations	2.4	Computer equipment locks	4.4
Christmas trees, Artificial	2.4	Computer hard drive security	4.4
Christmas trees, Fresh	2.4	Computer hardware lease	3.72
Circulation statistics forms and books	2.4	Computer keyboard	4.4
Claim blanks	2.11	Computer line charges	3.21
Cleaners (all kinds)	2.21	Computer maintenance agreement	3.61
Cleaning carpet service	3.61	Computer monitor	4.4
Cleaning service	3.61	Computer mouse	4.4
Clipboards	2.13	Computer mousepad	2.13
Clipping service	3.14	Computer printer ink cartridges	2.13
Clips, Paper	2.13	Computer printer paper	2.13
Clocks	4.4	Computer printers	4.4
Clothes hangers	4.4	Computer repairs	3.62
Clothes lockers	4.4	Computer scanner	4.4
Clothes trees	4.4	Computer security drive locks	4.4
Cloths, Dust	2.21	Computer software license fees	3.14
Coffee urn or pot	4.4	Computer software upgrades	4.84/4.85
Collating machine	4.4	Computer software-Administration	4.84
Compact Disc equipment	4.4	Computer software-Public	4.85

Computer supplies	2.13	Curtain rods and poles	4.4
Computer support fees	3.11	Curtains	4.4
Computer terminals	4.4	Cutlery	4.4
Computer toner cartridges	2.13	Daily record slips	2.11
Computer training (workshops)	3.24	Data projector	4.4
Computer training on-site	3.11	Data switches	4.4
Computer upgrade	4.4	Database Equipment	4.4
Computer workstations	4.4	Database usage	3.14
Computerized payroll service	3.13	Date cards	2.4
Conduit	2.31	Date holders	2.4
Consultant fees	3.11	Date slips	2.4
Contractual agreement for library service	3.14	Dating stamps	2.4
Cooking utensils	4.4	Delivery service	3.25
Coolers, Water	4.4	Delivery van lease or rental	3.72
Copying machine	4.4	Deodorizers	2.21
Copying machine rental	3.72	Deposit box rental (banks)	3.72
Cord, Picture	2.33	Desk lamps	4.4
Cords, Electric	2.4	Desk organizers	2.13
Cords, Window sash	2.33	Desk pads	2.13
Cork Board	4.4	Desks	4.4
Correction fluid	2.13	Dictating machines	4.4
Couches	4.4	Digital camera	4.4
Crayons	2.4	Dishes, China	4.4
Cupboards	4.4	Dishes, Paper	2.4
Cups, Glass	4.4	Door knobs	2.31
Cups, Paper	2.4	Door mats	4.4

Door stops	2.31	Electric motors (repair part)	2.34
Drafting equipment	4.4	Electric pencil sharpeners	4.4
Drafting supplies	2.13	Electric staplers	4.4
Draperies	4.4	Electrician	3.61
Drawing paper	2.4	Electricity	3.52
Drills	4.4	Electronic database service	3.14
Drinking cups, paper	2.4	Electronic security system	4.4
Drinking fountains	4.4	Electronic tool kit	2.34
Dry cleaning	3.61	Embossing stamps	4.4
Dry markers	2.13	Employer's portion of employee insurance	1.24
Due Date machines	4.4	Envelopes, Bubble	2.12
Due Date tape	2.4	Envelopes, Clipping	2.12
Dues (state and national)	3.91	Envelopes, Mailing	2.12
Duplicating equipment	4.4	Envelopes, Picture	2.12
Duplicating materials	2.13	Equipment, Fixed	3.61
Dust cloths	2.21	Equipment, Office	4.4
Dust pans	2.21	Erasers	2.13
DVD	4.74	Express	3.25
DVD Players	4.4	Extension cord	2.34
		Extinguisher (fire) refills	2.23
Easels	4.4	Extinguishers, Fire	4.4
Electric carts (wheelchair)	4.4		
Electric current	3.52	Fabric Boards	4.4
Electric fans	4.4	Fans, Electric	4.4
Electric lamps (desk, floor, table)	4.4	Fax machine	4.4
Electric light bulbs	2.34	Fax switching device	4.4

Federal Express Service	3.25	Flowers (landscape)	2.34
Fees, Professional	3.14	Flue cleaners	2.23
Fertilizer	2.31	Fluid, Correction	2.13
File folders	2.13	Fluorescent bulbs	2.34
Filing cabinets	4.4	Fluorescent fixtures	4.4
Film cases	2.4	Fly spray	2.23
Film developing	3.14	Fly swatters	2.23
Financial record forms	2.11	Folders (file and manuscript)	2.13
Fine slips	2.4	Folding chairs	4.4
Fire extinguishers	4.4	Folding machines	4.4
Fire extinguishers refills	2.23	Folding tables	4.4
Fire insurance	3.42	Forks (cutlery)	4.4
Fire proof safe	4.4	Form, Legal	2.11
Flags (bunting and decoration)	4.4	Freight (other)	3.25
Flannel board	4.4	Fuel (gasoline)	2.22
Flannelboard characters	2.4	Fuel oil	2.22
Flashlight	4.4	Furnaces	4.4
Flashlight batteries	2.34	Furniture polish	2.21
Flashlight bulbs	2.34	Furniture upholstery	3.14
Flip chart paper	2.13	Fuses	2.34
Flip charts	4.4		
Floodlights	4.4	Garbage can	4.4
Floor polishers	4.4	Garbage collection	3.54
Floor wax	2.21	Garden equipment	4.4
Florists' supplies	2.4	Garden supplies	2.23
Flower pots (landscape)	2.34	Gas from utility	3.51

Gasoline	2.22	Holders, Label	2.4
Generator	4.4	Holders, Pen	2.13
Generator repair	3.62	Hose racks	4.4
Glare filters	2.13	Hose, Garden	4.4
Glass, Window	2.33	Hot plate	4.4
Glasses, Magnifying	2.4	Hotel and motel charges on trips	3.23
Glides, Chair	2.33		
Globes for lights	2.33	Identification cards	2.4
Glue	2.13	Implements, Agricultural and garden	4.4
Grass Seed	2.31	INCOLSA Wheels service	3.25
Gravel	2.31	Index cards	2.13
Grease, Lubricating	2.22	Index tabs	2.13
Guide cards	2.13	Ink	2.13
		Ink eradicator	2.13
Hall mats	4.4	Ink jet cartridges	2.13
Hammers	4.4	Ink, marking	2.13
Hangers, Clothes	4.4	Ink, Mimeograph	2.13
Hardware, Computer	4.4	Ink pads	2.13
Hardware lease, Computer	3.72	Insecticides	2.34
Hatchets	4.4	Insurance	3.42
Hauling	3.14	Intercoms	4.4
Headphones	4.4	Interest on loans	3.92
Heat from utility	3.52	Interlibrary loan fees	3.14
Heat tape	2.34	Internet provider	3.21
Highlighters	2.13	Irons, Electric	4.4
Hinges	2.31	IVAN service	3.14

Janitor supplies	2.21	Laundry service	3.14
Jewel Cases, Compact Disc	2.4	Lawn mower parts	2.33
Jiffy bags	2.4	Lawn mowers	4.4
		Leather upholstery	3.14
Keyboard	4.4	Ledger sheets	2.11
Keyboard drawer	4.4	Legal fees	3.13
Keys	2.34	Legal notices	3.31
Knives	4.4	Library cards	2.4
		Library Improvement Reserve Fund	3.94
Label holders	2.13	Library supplies	2.4
Labels	2.13	Lighting fixtures	4.4
Lacquer	2.32	Lime for fertilizing	2.31
Lacquer thinner	2.32	Line charges	3.21
Lacquer, Book	2.4	Linen service	3.14
Ladders	4.4	Locks	2.31
Laminate cutters/trimmers	4.4	Lodging on trips	3.23
Laminating supplies	2.4	Lubricating grease or oil for motor vehicles	2.22
Laminator	4.4	Lumber (rough and finished)	2.31
Lamp globes	2.33		
Lamp shades	2.33	Machine service contracts	3.61
Lamps (floor, table)	4.4	Machines, adding and calculators	4.4
Lamps, Desk	4.4	Magazine binders and holders	2.4
Land (real estate)	4.1	Magazine racks	4.4
Landscaping on contract	3.14	Magazine subscriptions	4.6
Laptop Computer	4.4	Mailing wrappers and jiffy bags	2.13
Laser printer cartridges	2.13	Marker boards	4.4

Material	2.31	Mounting paper	2.4
Mats, Door	4.4	Mouse and rat traps	2.31
Meals on trips	3.23	Mouse pad	2.4
Medicare Tax (Employer portion)	1.21	Mouse tray	4.4
Meetings	3.24	Mouse, Computer	4.4
Memberships (Institutional only)	3.91	Mowers, Lawn	4.4
Mending supplies	2.4	Mulch	2.31
Metal polish	2.21		
Microfiche readers and/or printers	4.4	Nails	2.31
Microfilm readers and/or printers	4.4	Name plates	2.13
Microfilming	3.14	Name tags	2.4
Microforms	4.81	Napkins, Paper	2.4
Microforms, equipment	4.4	Needles	2.4
Microphone	4.4	Newspaper holders and racks	4.4
Microphone for computer	4.4	Newspapers	4.6
Microwave	4.4	Notary fees	3.14
Mileage on trips	3.23	Notebooks	2.13
Mirrors	4.4	Nuts and bolts	2.31
Modem	4.4		
Moisteners	2.13	OASI-Employer's share	1.21
Monitors	4.4	OCLC First Search	3.14
Mop heads, sticks	2.21	Office equipment	4.4
Motel charges	3.23	Office signs	2.13
Motor vehicle tires	2.33	Office supplies	2.12/2.13
Motor vehicles	4.4	Official records	2.11
Motor vehicles, repairs	3.62	Oil (Automobile)	2.22

On-line database charges	3.14	Paper, Mounting	2.4
Opaque projector	4.4	Paper, Poster	2.4
Order cards	2.4	Paper punch	2.13
Overhead projector	4.4	Paper, Sand	2.31
Overhead transparency film	2.13	Paper shredder	4.4
		Paper, Toilet	2.21
Padlocks	4.4	Paper towels	2.21
Pads, Calendar	2.13	Paper, Transfer	2.13
Pads, Mimeograph	2.13	Paper, Typewriter	2.13
Pads, Scratch	2.13	Paper, Waxed	2.4
Pads, Stamp	2.13	Paper, Wrapping	2.4
Pails	2.21	Paper, Writing	2.13
Paint brushes (maintenance)	2.32	Paper-cutting machines	4.4
Paint removers	2.32	Paper-weights	2.13
Painting (building) service	3.61	Paste brushes for programs	2.4
Paints	2.32	Paste brushes for wallpaper	2.31
Pamphlet binders	2.4	Paste for children's programs	2.4
Pamphlet boxes	2.4	Paste, Wallpaper	2.31
Pamphlets	4.6	Patron counter	4.4
Pans, Dust	2.21	Pencil date holder	2.13
Paper, Adding Machine	2.13	Pencil sharpeners	2.13
Paper (blank)	2.13	Pencils	2.13
Paper bags	2.4	Penholders	2.13
Paper, Carbon	2.13	Pens	2.13
Paper clips	2.13	Pensions (employer's share)	1.23
Paper fasteners	2.13	Periodical racks	4.4



Periodical record cards	2.4	Pockets, Book	2.4
Periodicals and magazines	4.6	Polish, Furniture	2.21
Phonograph record holders	2.4	Polish, Metal	2.21
Phonograph records	4.74	Post office box rent	3.72
Photocopies	3.32	Postage	3.22
Photocopying equipment (rental)	3.62	Postage meter rental	3.72
Photographic service	3.14	Postal cards, prestamped	3.22
Photographs	3.14	Poster Board	2.4
Photostatting	3.14	Pots (coffee and tea)	4.4
Piano	4.4	Pots, Flower (programming)	2.4
Piano stools	4.4	Power surge strips	4.4
Picture envelopes	2.4	Presses, Book repair	4.4
Picture frames	4.4	Printer paper	2.13
Picture wire	2.4	Printer ribbons	2.13
Pictures	4.82	Printer stand	4.4
Pins, Household	2.4	Printers, Computer	4.4
Plant spray	2.31	Printing (office supplies, forms)	2.12
Plants, Garden	2.4	Printing (other than office supplies)	3.32
Plaster	2.31	Processing, Books (professional)	3.14
Plaster molds	2.4	Professional meeting	3.24
Plastic book jackets	2.4	Projectors	4.4
Plastic trash bags	2.21	Publication of notices	3.31
Pliers	4.4	Punches, Paper	2.13
Plugs and cords, Electric	2.4	Puppets	2.4
Plumber	3.61	Purchase order forms	2.11
Plumbing repairs (done in-house)	2.33	Putty	2.31

Putty, Molding	2.4	Rent of motor vehicle equipment	3.72
Racks, Clothes	4.4	Retirement fund (PERF, employer)	1.23
Racks, Magazine	4.4	Rent of office	3.71
Racks, Towel	4.4	Rent of office equipment	3.72
Radio parts	2.33	Rent of safe deposit and post office boxes	3.72
Radio repair	3.62	Repair of books	3.14
Radios	4.4	Repair of buildings and structures	3.61
Rags, Wiping	2.21	Repair of equipment	3.62
Rakes	4.4	Repair parts	2.33
Ranges	4.4	Reserve cards	2.4
Reader-printers, Microfilm and Microfiche	4.4	Retirement fund (PERF, employee)	Payroll deduction
Real estate	4.1	Rhythm band instruments	4.4
Rebinding books	3.14	Ribbons, Typewriter	2.13
Receipt books	2.13	Roof repairs	3.61
Record books	2.13	Rope	2.31
Record sheets (Printed)	2.13	Router	4.4
Records, Official	2.11	Rubber bands	2.13
Records, Phonograph	4.74	Rubber cement (book repair)	2.4
Refrigerators	4.4	Rubber stamps	2.13
Registered mail fee	3.22	Rugs	4.4
Registration book and sheets	2.4	Rulers, Office	2.13
Remote control	4.4		
Rent of buildings	3.71	Safe deposit box rent	3.72
Rent of computer equipment	3.72	Safes	4.4
Rent of land	3.71	Safety deposit box	4.4

Salt	2.21	Sheet protectors	2.4
Sand (construction)	2.31	Shellac	2.32
Sand paper	2.31	Shellac, Book	2.4
Saws	4.4	Shelving	4.4
Scaffolds	4.4	Show cases	4.4
Scales	4.4	Shrubbery	4.3
Scanner, Color	4.4	Signs	2.4
Scanner, Weapon Detector	4.4	Slide projectors	4.4
Scissors or shears	2.13	Small tools	4.4
Scotch tape	2.13	Snow blower	4.4
Scouring powder	2.21	Snow removal service	3.61
Scrap books	2.4	Soap	2.21
Scratch pads and paper	2.13	Sofas	4.4
Screen Enlarger, Computer Monitor	4.4	Software upgrades, Computer	4.84/4.85
Screens, Door and window	4.4	Software, Computer	4.84/4.85
Screens, Projector	4.4	Software, License	3.14
Screw drivers	4.4	Soil (potting and black)	2.31
Screws	2.31	Sound cards	4.4
Scrub brushes	2.21	Sound system	4.4
Seal-Official	2.13	Spades	4.4
Security Cases	4.4	Speaker (computer)	4.4
Security System	4.4	Splicer kit	4.4
Service contracts	3.11/3.14	Sponges	2.21
Service contracts (maintenance)	3.61	Spoons	4.4
Shades, Window	4.4	Sprinklers	4.4
Sharpeners, Pencil	2.13	Sprinkling cans	4.4

Squeegee	2.21	Tables	4.4
Stage equipment	4.4	Tack lifters	2.13
Stamp pads	2.13	Tacks	2.13
Stamps, Rubber	2.13	Tacks, Thumb	2.13
Staple remover	2.13	Tags, Shipping	2.13
Staplers	2.13	Tanks, Hot water	4.4
Staples, Copier	2.13	Tape measure	4.4
Staples, Paper	2.13	Tape, Adding machine	2.13
Stationery	2.12	Tape, Audio (music)	4.77/4.78
Steel wool	2.31	Tape, Mending	2.4
Stencil cutters	2.13	Tape, Scotch	2.13
Stencil paper	2.13	Tape, Video	4.71/4.72
Stencils	2.13	Tapes, Blank (video and audio)	2.4
Stepladders	4.4	Telecommunication fees	3.21
Storage of motor vehicles	3.71	Telephone (equipment)	4.4
Storm doors and windows	4.2	Telephone usage	3.21
Structures-Repair	3.61	Television	4.4
Subscription to database	3.14	Terminal Maintenance	3.62
Subscriptions (periodicals)	4.6	Terminal Rental	3.72
Supplies, Janitor	2.2	Terminals	4.4
Supplies, Library	2.4	Thermometers	2.31
Supplies, Office	2.1	Thinner, Lacquer	2.32
Supplies, Other	2.4	Thread	2.4
Surge suppressers	4.4	Thumb tacks	2.13
		Time cards	2.13
		Tires	2.33

Tissue, Mending	2.4	Umbrella stands	4.4
Toilet paper	2.21	United Parcel Service	3.22
Toner cartridges (computer and copier)	2.13	Usage fees, computer software	3.14
Tools, Carpenters	4.4	Usage fees, on-line database	3.14
Tote bags	2.4		
Towel service	3.14	Vacuum cleaners	4.4
Towels	2.21	Varnish	2.32
Train fares	3.23	Vases	2.4
Training, Computer (workshop)	3.24	Vehicles	4.4
Training, Computer on-site	2.14	Venetian blinds	4.4
Transfer paper	2.13	Video equipment	4.4
Traps, Mouse, rat	2.21	Video Scan Converter	4.4
Trash bags (plastic)	2.21	Videocassette cables	2.4
Trash collection	3.54	Videocassette cases	2.4
Travel expense	3.23	Videocassette player/recorder	4.4
Treasurer's Bond	3.41	Videocassette rental	3.72
Trees	4.3	Videocassette tapes	4.71/4.72/4.73
Tripods	4.4		
Trucks, Hand (books)	4.4	Wardrobes	4.4
Turpentine	2.32	Waste baskets	2.23
Twine, Wrapping	2.4	Water fountain	4.4
Typewriter brushes	2.13	Water from utility	3.53
Typewriter ribbons	2.13	Wax, Floor	2.21
Typewriters	4.4	Waxed paper	2.4
Typewriting paper	2.13	Weights, Paper	2.13

Wheelchairs	4.4		
Window glass	2.31		
Window locks	2.31		
Window shades	4.4		
Wire	2.31		
Wiring for Internet	4.3		
Wood polish	2.21		
Workshops	3.24		
Workstation	4.4		
Wrapping paper	2.4		
Wrenches	4.4		
Writing paper	2.13		
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